

**Handout D - Accountant/Treasurer Report**  
**Presbytery of Florida**  
**Profit and Loss**  
**January - December 2024**

	Total
<b>Income</b>	
<b>60000.0 PRESBYTERY INCOME</b>	
<b>60000 RECEIPTS</b>	
60001 Unified Mission Giving	330.00
60001-2 Shared Support	303,843.60
60006 Other Income	2,542.62
<b>Total 60000 RECEIPTS</b>	<b>\$ 306,716.22</b>
<b>Total 60000.0 PRESBYTERY INCOME</b>	<b>\$ 306,716.22</b>
<b>Gross Profit</b>	<b>\$ 306,716.22</b>
<b>Expenses</b>	
<b>70000.0 PRESBYTERY EXPENSES</b>	
<b>70020 PER CAPITA</b>	
70101 Per Capita General Assembly	43,453.20
70102 Per Capita Synod	6,659.00
<b>Total 70020 PER CAPITA</b>	<b>\$ 50,112.20</b>
<b>70030 Ministry of Congregational Health - MCH</b>	
70808.1 New Congregational Dev Fund Expenses	0.00
70850.9 Committee Expense-MCH	58.89
<b>Total 70030 Ministry of Congregational Health - MCH</b>	<b>\$ 58.89</b>
<b>70040 Ministry of Dogwood Acres - MDWA</b>	
70001 Dogwood Acres Support	66,770.11
<b>Total 70040 Ministry of Dogwood Acres - MDWA</b>	<b>\$ 66,770.11</b>
<b>70050 Ministry of Leadership Development - MLD</b>	
70005 FLAPDAN Membership Dues	1,750.00
70006 Campus Ministry (Ukirk TLH)	14,000.00
70410 Disaster Relief	-225.00
70820 Guatemala Partnership Develop	-358.81
70850.2 Committee Expense - MLD	48.90
<b>Total 70050 Ministry of Leadership Development - MLD</b>	<b>\$ 15,215.09</b>
<b>70070 Ministry of Pastoral Transitions - MPT</b>	
70850.4 Committee Expense - MPT	-101.15
<b>Total 70070 Ministry of Pastoral Transitions - MPT</b>	<b>-\$ 101.15</b>
<b>70090 Ministry Coordinating Council - MCC</b>	
70207 Consulting Expense	874.00
70513 Workers Comp Insurance	5,103.39
70620 General Presbyter Salary	17,248.91
70620.1 GP Housing	2,233.32
70620.2 GP Utilities	791.64
70622 GP BOP Dues	4,121.17

70624 GP SECA	1,009.92
70625 GP Mileage Reimbursement	1,223.42
70626 GP Other Prof Bus and Travel	2,236.86
70630 Administrator Salary	38,109.91
70631 Administrator Annuity	1,850.00
70632 Administrator Medical	5,787.42
70633 Staff Payroll Taxes	14,083.49
70634 Administrator Travel	3,563.54
70638 Payroll Expenses - prop incr	0.00
70704 Recording Clerk	1,500.00
70705 Presbytery Meeting Expense	400.46
70706 Stated Clerk Salary	22,593.08
70706.1 Stated Clerk Travel	4,464.00
70710 Treasurer Salary	11,651.72
70710.5 Treasurer Travel	761.20
70850.6 Committee Expense -MCC	1,050.04
<b>Total 70090 Ministry Coordinating Council - MCC</b>	<b>\$ 140,657.49</b>
<b>70100 Ministry of Presbytery Operations - MPO</b>	
70503 Stewardship Education	15.35
70505 Memorials/Flowers	53.20
70508 Postage	196.64
70510 Utilities / Office	111.12
70512 Office Telcom & Communications	5,249.89
70514 Property Maintenance	216.41
70515 Supplies & Expenses	3,465.01
70517 Copier Lease	2,228.93
70518 Insurance & Bonding	44,880.80
70519 Bank Service Charges	395.00
70715 Publications/Resources	-407.04
70850.7 Committee Expense - MPO	3,908.95
<b>Total 70100 Ministry of Presbytery Operations - MPO</b>	<b>\$ 60,314.26</b>
<b>70130 Ministry on Representation - MR</b>	
70709 Committee Expense-MR	258.49
<b>Total 70130 Ministry on Representation - MR</b>	<b>\$ 258.49</b>
<b>Total 70000.0 PRESBYTERY EXPENSES</b>	<b>\$ 333,285.38</b>
<b>Net Operating Income</b>	<b>-\$26,569.16</b>
<b>Other Expenses</b>	
80100 Charges to be paid by Des. Fund	183,365.11

(\$182,577.62 received Jan 2, 25)

**Presbytery of Florida**  
**Profit and Loss**  
**January 2025**

	<b>Total</b>
<b>Income</b>	
60000.0 PRESBYTERY INCOME	
60000 RECEIPTS	
60001-2 Shared Support	\$32,670.02
60006 Other Income	
2601 Dogwood Acres Share of Sale of property	\$109,281.75
60085.2 Operating Reserve 50% Budget	\$169,572.00
Total 60006 Other Income	\$278,853.75
Total 60000 RECEIPTS	\$311,523.77
Total 60000.0 PRESBYTERY INCOME	\$311,523.77
<b>Total Income</b>	<b>\$311,523.77</b>
<b>Gross Profit</b>	<b>\$311,523.77</b>
<b>Expenses</b>	
70000.0 PRESBYTERY EXPENSES	
70020 PER CAPITA	
70101 Per Capita General Assembly	\$10,860.00
70102 Per Capita Synod	\$1,665.00
Total 70020 PER CAPITA	\$12,525.00
70040 Ministry of Dogwood Acres - MDWA	
70001 Dogwood Acres Support	\$5,548.85
Total 70040 Ministry of Dogwood Acres - MDWA	\$5,548.85
70050 Ministry of Leadership Development - MLD	
70006 Campus Ministry (Ukirk TLH)	\$1,166.67
70707 Moderator Training	\$14.54
Total 70050 Ministry of Leadership Development - MLD	\$1,181.21
70060 Ministry of New Congregation Formation - MNCF	
70850.3 Committee Expense - MNCF	\$14.00
Total 70060 Ministry of New Congregation Formation - MNCF	\$14.00
70070 Ministry of Pastoral Transitions - MPT	
70850.4 Committee Expense - MPT	\$64.38
Total 70070 Ministry of Pastoral Transitions - MPT	\$64.38
70090 Ministry Coordinating Council - MCC	
70513 Workers Comp Insurance	\$524.02
70620 General Presbyter Salary	\$3,599.38
70625 GP Mileage Reimbursement	\$484.41
70630 Administrator Salary	\$3,333.18
70632 Administrator Medical	\$60.00
70633 Staff Payroll Taxes	\$1,194.30
70634 Administrator Travel	\$291.94

70710 Treasurer Salary	\$1,179.20
70710.5 Treasurer Travel	\$160.80
<b>Total 70090 Ministry Coordinating Council - MCC</b>	<b>\$10,827.23</b>
<b>70100 Ministry of Presbytery Operations - MPO</b>	
70512 Office Telcom & Communications	\$484.42
70515 Supplies & Expenses	\$396.28
70517 Copier Lease	\$173.53
70518 Insurance & Bonding	\$15,169.50
70519 Bank Service Charges	\$35.00
<b>Total 70100 Ministry of Presbytery Operations - MPO</b>	<b>\$16,258.73</b>
<b>Total 70000.0 PRESBYTERY EXPENSES</b>	<b>\$46,419.40</b>
<b>Total Expenses</b>	<b>\$46,419.40</b>
<b>Net Operating Income</b>	<b>\$265,104.37</b>
St Andrew Proceeds to DWA in Feb	\$109,281.75
50% Reserve	\$169,572.00
Actual Jan Loss	-\$13,749.38

Texas Presbyterian Foundation  
October - December 2024

Description	Date	Amount	Notes
Account Market Value	7/1/2024	\$2,128,728.04	
Income	12/31/2024	\$19,431.85	
Distributions			
Realized gain			
Unrealized Gain	12/31/2024	-\$34,093.54	
<b>Total Market Value</b>	<b>12/31/2024</b>	<b>\$2,114,066.35</b>	

\* \$182,577.62 was distributed out of the funds on Jan 2, 2025. Next quarter reports will reflect that transfer

### St Andrews Property Distribution

<b>Total Wire Transfer</b>	<b>\$1,092,817.48</b>
DWA 10%	\$109,281.75
50% Budget Reserve	\$169,572.00
<b>Remaining Amount</b>	<b>\$813,963.73</b>
Special Projects	\$81,396.37
MCH	\$406,981.87
MNCF	\$325,585.49
<b>Total</b>	<b>\$1,092,817.48</b>

**Presbytery of Florida, Inc.**  
**Two Cents a Meal Fund Account 4252**  
**Deposited at Texas Presbytery Foundation**  
**Administered by the Ministry on Church Health**

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$35,086.23
3/31/2024	Interest	\$2,511.91		\$37,598.14
4/1/2024	First Pres Crestview		\$7,500.00	\$30,098.14
6/30/2024	Interest	\$80.80		\$30,178.94
9/30/2024	Interest	\$1,600.67		\$31,779.61
12/31/2024	Interest		\$263.91	\$31,515.70

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: 1.8%

**Presbytery of Florida, Inc.**  
**Candidate Aid Fund Account 4251/3117**  
**Deposited at Texas Presbytery Foundation**  
**Administered by the Ministry on Leadership Development**

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$13,661.24
3/31/2024	Interest	\$976.85		\$14,638.09
6/30/2024	Interest	\$31.42		\$14,669.51
9/30/2024	Interest	\$622.48		\$15,291.99
12/31/2024	Interest		\$102.63	\$15,189.36

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: .7%

Presbytery of Florida, Inc.  
 Congregational Discernment Fund Account 4256  
 Deposited at Texas Presbytery Foundation  
 Administered by the Ministry on Church Health

Date	Description	Increase	Decrease	Balance
1/1/2024	Beginning Balance January 1, 2024			\$650,000.00
3/31/2024	Interest	\$46,051.64		\$696,051.64
3/31/2024	Over the cap transfer to Operating Reserve		\$46,051.64	\$650,000.00
6/30/2024	Interest	\$1,481.41		\$651,481.41
6/30/2024	Over the cap transfer to Operating Reserve		\$1,481.41	\$650,000.00
9/30/2024	Interest	\$29,345.53		\$679,345.53
9/30/2024	Over the cap transfer to Operating Reserve		\$29,345.53	\$650,000.00
12/31/2024	Interest		\$4,838.36	\$645,161.64

\* \$406,981.87 will be transferred to this fund from the sale of St. Andrews Church

\* Capped at \$650,000 (overage transferred to Operating Reserve)

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: 33%



**Presbytery of Florida, Inc.**  
**New Congregational Development Fund Account 4201**  
**Deposited at Texas Presbytery Foundation**  
**Administered by the MNCF**

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$854,649.77
3/31/2024	Interest	\$60,006.99		\$914,656.76
6/30/2024	Interest	\$1,930.32		\$916,587.08
9/30/2024	Interest	\$38,238.11		\$954,825.19
12/31/2024	Interest		\$6,304.53	\$948,520.66

\* \$325,585.49 will be transferred to this fund from the sale of St Andrews Church

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: 43%

Presbytery of Florida, Inc.  
 Disciplefest Fund Account 4204  
 Deposited at Texas Presbytery Foundation  
 Administered by the Ministry on Leadership Development

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$8,125.71
3/31/2024	Interest	\$558.20		\$8,683.91
6/30/2024	Interest	\$17.96		\$8,701.87
9/30/2024	Interest	\$355.70		\$9,057.57
12/31/2024	Interest		\$58.65	\$8,998.92

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: .4%

Presbytery of Florida, Inc.  
 Emergency Relief Fund Account 4203  
 Deposited at Texas Presbytery Foundation  
 Administered by the Ministry on Leadership Development

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$6,585.47
3/31/2024	Interest	\$418.65		\$7,004.12
6/30/2024	Interest	\$13.47		\$7,017.59
9/30/2024	Interest	\$266.78		\$7,284.37
12/31/2024	Interest		\$43.99	\$7,240.38

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: .3%

Presbytery of Florida, Inc.  
 Ministers Emergency Assistance Fund Account 4254  
 Deposited at Texas Presbytery Foundation  
 Administered by the Ministry on Church Health

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$5,436.83
3/31/2024	Interest	\$418.65		\$5,855.48
6/30/2024	Interest	\$13.47		\$5,868.95
9/1/2024	Interest	\$266.78		\$6,135.73
12/31/2024	Interest		\$43.99	\$6,091.74

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: .3%

Presbytery of Florida, Inc.  
 Operating Reserve Fund  
 Deposited at Texas Presbytery Foundation  
 Administered by the MCC and MPO

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$199,962.01
3/31/2024	Interest	\$16,327.10		\$216,289.11
3/31/2024	Q1 deductions for Office Construction		\$66,745.69	\$149,543.42
3/31/2024	Transfer from Congregational Discernment	\$46,051.64		\$195,595.06
6/30/2024	Interest	\$525.23		\$196,120.29
6/30/2024	Transfer from Congregational Discernment	\$1,481.41		\$197,601.70
9/30/2024	Interest	\$10,404.32		\$208,006.02
9/30/2024	Transfer from Congregational Discernment	\$29,345.53		\$237,351.55
12/31/2024	Interest		1715.42	\$229,636.13

\* \$169,572.00 will be transferred to this fund from St Andrews Church sale

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: 11.7%

Presbytery of Florida, Inc.  
 Peacemaking Fund Account 4253  
 Deposited at Texas Presbytery Foundation  
 Administered by the Ministry on Church Health

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$8,947.42
3/31/2024	Interest	\$697.75		\$9,645.17
6/30/2024	Interest	\$22.45		\$9,667.62
9/30/2024	Interest	\$444.63		\$10,112.23
12/31/2024	Interest		\$73.31	\$10,038.92

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: .5%

**Presbytery of Florida, Inc.**  
**Self Development of People Fund Account 4255**  
**Deposited at Texas Presbytery Foundation**  
**Administered by the Ministry on Leadership Development**

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$830.93
3/31/2024	Interest	\$139.55		\$970.48
6/30/2024	Interest	\$4.49		\$974.97
9/30/2024	Interest	\$88.93		\$1,063.90
12/31/2024	Interest		\$14.66	\$1,049.24

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: .1%

Presbytery of Florida, Inc.  
 Special Presbytery Projects Fund  
 Deposited at Texas Presbytery Foundation  
 Administered by the MPO

<b>Date</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$161,284.77
3/31/2024	Interest	\$11,164.03		\$172,448.80
6/30/2024	Interest	\$359.13		\$172,807.93
9/30/2024	Interest	\$7,114.07		\$179,922.00
12/31/2024	Interest		\$1,172.94	\$178,749.06

\* \$81,396.37 will be transferred to this fund from St. Andrews Church sale

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: 8%



Presbytery of Florida, Inc.  
 Youth Triennium Fund Account 4180  
 Deposited at Texas Presbytery Foundation  
 Administered by the Ministry on Leadership Development

<b>Date</b>	<b>Descriptiopm</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
1/1/2024	Beginning Balance January 1, 2024			\$3,184.54
3/31/2024	Interest	\$279.10		\$3,463.64
6/30/2024	Interest	\$8.98		\$3,472.54
9/30/2024	Interest	\$177.85		\$3,650.39
12/31/2024	Interest		\$29.32	\$3,621.07

Note: Funds may be withdrawn only at the end of the month . Requests must be submitted before the last week of any month

Percentage of fund: .2%